

## Securities and Exchange Commission

## §210.6-10

6. *Net assets at the beginning of the period.*

7. *Net assets at the end of the period.* Disclose parenthetically the balance of undistributed net investment income included in net assets at the end of the period.

### §210.6-10 What schedules are to be filed.

(a) When information is required in schedules for both the person and its subsidiaries consolidated, it may be presented in the form of a single schedule, provided that items pertaining to the registrant are separately shown and that such single schedule affords a properly summarized presentation of the facts. If the information required by any schedule (including the notes thereto) is shown in the related financial statement or in a note thereto without making such statement unclear or confusing, that procedure may be followed and the schedule omitted.

(b) The schedules shall be examined by an independent accountant if the related financial statements are so examined.

(c) *Management investment companies.* Except as otherwise provided in the applicable form: (1) The schedules specified below in this rule shall be filed for management investment companies as of the dates of the most recent audited balance sheet and any subsequent unaudited statement being filed for each person or group.

*Schedule I—Investment in securities of unaffiliated issuers.* The schedule prescribed by §210.12-12 shall be filed in support of caption 1 of each balance sheet.

*Schedule II—Investments—other than securities.* The schedule prescribed by §210.12-13 shall be filed in support of caption 3 of each balance sheet. This schedule may be omitted if the investments, other than securities, at both the beginning and end of the period amount to less than one percent of the value of total investments (§210.6-04.4).

*Schedule III—Investments in and advances to affiliates.* The schedule prescribed by §210.12-14 shall be filed in support of caption 2 of each balance sheet.

*Schedule IV—Investments—securities sold short.* The schedule prescribed by §210.12-12A shall be filed in support of caption 10(a) of each balance sheet.

*Schedule V—Open option contracts written.* The schedule prescribed by §210.12-12B shall be filed in support of caption 10(b) of each balance sheet.

(d) *Unit investment trusts.* Except as otherwise provided in the applicable form:

(1) Schedules I and II, specified below in this section, shall be filed for unit investment trusts as of the dates of the most recent audited balance sheet and any subsequent unaudited statement being filed for each person or group.

(2) Schedule III, specified below in this section, shall be filed for unit investment trusts for each period for which a statement of operations is required to be filed for each person or group.

*Schedule I—Investment in securities.* The schedule prescribed by §210.12-12 shall be filed in support of caption 1 of each balance sheet (§210.6-04).

*Schedule II—Allocation of trust assets to series of trust shares.* If the trust assets are specifically allocated to different series of trust shares, and if such allocation is not shown in the balance sheet in columnar form or by the filing of separate statements for each series of trust shares, a schedule shall be filed showing the amount of trust assets, indicated by each balance sheet filed, which is applicable to each series of trust shares.

*Schedule III—Allocation of trust income and distributable funds to series of trust shares.* If the trust income and distributable funds are specifically allocated to different series of trust shares and if such allocation is not shown in the statement of operations in columnar form or by the filing of separate statements for each series of trust shares, a schedule shall be submitted showing the amount of income and distributable funds, indicated by each statement of operations filed, which is applicable to each series of trust shares.

(e) *Face-amount certificate investment companies.* Except as otherwise provided in the applicable form:

(1) Schedules I, V and X, specified below, shall be filed for face-amount certificate investment companies as of the dates of the most recent audited balance sheet and any subsequent unaudited statement being filed for each person or group.

(2) All other schedules specified below in this section shall be filed for face-amount certificate investment companies for each period for which a statement of operations is filed, except as indicated for Schedules III and IV.

*Schedule I—Investment in securities of unaffiliated issuers.* The schedule prescribed by §210.12-21 shall be filed in support of caption

## § 210.6A-01

1 and, if applicable, caption 5(a) of each balance sheet. Separate schedules shall be furnished in support of each caption, if applicable.

*Schedule II—Investments in and advances to affiliates and income thereon.* The schedule prescribed by § 210.12-22 shall be filed in support of captions 1 and 5(b) of each balance sheet and caption 1 of each statement of operations. Separate schedules shall be furnished in support of each caption, if applicable.

*Schedule III—Mortgage loans on real estate and interest earned on mortgages.* The schedule prescribed by § 210.12-23 shall be filed in support of captions 1 and 5(c) of each balance sheet and caption 1 of each statement of operations, except that only the information required by column G and note 8 of the schedule need be furnished in support of statements of operations for years for which related balance sheets are not required.

*Schedule IV—Real estate owned and rental income.* The schedule prescribed by § 210.12-24 shall be filed in support of captions 1 and 5(a) of each balance sheet and caption 1 of each statement of operations for rental income included therein, except that only the information required by columns H, I and J, and item "Rent from properties sold during the period" and note 4 of the schedule need be furnished in support of statements of operations for years for which related balance sheets are not required.

*Schedule V—Qualified assets on deposit.* The schedule prescribed by § 210.12-27 shall be filed in support of the information required by caption 4 of § 210.6-06 as to total amount of qualified assets on deposit.

*Schedule VI—Certificate reserves.* The schedule prescribed by § 210.12-26 shall be filed in support of caption 7 of each balance sheet.

*Schedule VII—Valuation and qualifying accounts.* The schedule prescribed by § 210.12-09 shall be filed in support of all other reserves included in the balance sheet.

[47 FR 56838, Dec. 21, 1982, as amended at 59 FR 65636, Dec. 20, 1994]

### EMPLOYEE STOCK PURCHASE, SAVINGS AND SIMILAR PLANS

## § 210.6A-01 Application of §§ 210.6A-01 to 210.6A-05.

(a) Sections 210.6A-01 to 210.6A-05 shall be applicable to financial statements filed for employee stock purchase, savings and similar plans.

(b) [Reserved]

[47 FR 56843, Dec. 21, 1982]

## 17 CFR Ch. II (4-1-02 Edition)

## § 210.6A-02 Special rules applicable to employee stock purchase, savings and similar plans.

The financial statements filed for persons to which this article is applicable shall be prepared in accordance with the following special rules in addition to the general rules in §§ 210.1-01 to 210.4-10. Where the requirements of a special rule differ from those prescribed in a general rule, the requirements of the special rule shall be met.

(a) *Investment programs.* If the participating employees have an option as to the manner in which their deposits and contributions may be invested, a description of each investment program shall be given in a footnote or otherwise. The number of employees under each investment program shall be stated.

(b) *Net asset value per unit.* Where appropriate, the number of units and the net asset value per unit shall be given by footnote or otherwise.

(c) *Federal income taxes.* (1) If the plan is not subject to Federal income taxes, a note shall so state indicating briefly the principal assumptions on which the plan relied in not making provision for such taxes.

(2) State the Federal income tax status of the employee with respect to the plan.

(d) *Valuation of assets.* The statement of financial condition shall reflect all investments at value, showing cost parenthetically. For purposes of this rule, the term *value* shall mean (1) market value for those securities having readily available market quotations and (2) fair value as determined in good faith by the trustee(s) for the plan (or by the person or persons who exercise similar responsibilities) with respect to other securities and assets.

[47 FR 56843, Dec. 21, 1982]

## § 210.6A-03 Statements of financial condition.

Statements of financial condition filed under this rule shall comply with the following provisions:

### PLAN ASSETS

1. *Investments in securities of participating employers.* State separately each class of securities of the participating employer or employers.